THE HON'BLE MR JUSTICE GOPALA KRISHNA TAMADA

Writ Petition No. 17617 of 2003

Order:

The petitioners who are all dealers in F.L. 24 under the A.P. Indian made Foreign Liquor Rules, 1970 filed this writ petition for issuance of a Writ of Mandamus declaring the proceedings dated 26.7.2003 demanding a sum of Rs. 1,50,000/- towards differential licence fee for the excise year 2002-2003 with effect from 1.4.2002 to 31.3.2003 after the expiry of the licence period and collecting Rs. 1,50,000/- as differential licence fee for the year 2003-2004 as arbitrary and illegal.

Having heard the learned counsel for the petitioners, this court is of the view that the petitioners approached this Court without exhausting the statutory remedy of appeal provided for under the Andhra Pradesh Excise Act, 1968.

Section 63 of the Act clearly envisages that an appeal against the order of this nature has to be filed before the Deputy Commissioner of Excise.

Hence, the writ petition is mis-conceived and it is accordingly dismissed. However, liberty is reserved to the petitioners to file an appeal before the Deputy Commissioner within a period of four weeks from the date of receipt of a copy of this order.

_____

(GOPALA KRISHNA TAMADA, J)

4th October, 2007

pnb